State of Connecticut
Electronic Filing Test Package
Tax Year 2005
State changes are bolded

Form: CT-1040

Test: ***400-00-5704***
Based off Federal Test: 400-00-1015
Name: Test A Hoagie

Home Address: (123 FRONT ST)
City, State, and Zip: (***TORRINGTON CT 06790***)

Form W-2 #1:
b. Employers identification number: (41-8765432)
c. Employers name address and Zip Code: (SWEET AROMA HEALTH AND BEAUTY AIDES)
(7 FRAGRANT WAY)
(COLOGNE MN 55322)
d. Employees social security number: (400-00-1004)
e**. Employees name (first, m.i., last): (Test A Hoagie)**
f. Employees address and Zip code: (123 Front St)
(Torrington CT 06790)
Box 1 Wages, tips, etc.: (99352)
Box 15 State and State ID Number: (MN 41777)
Box 16 State Wages: (99352)
Box 17 State Income Tax withheld: (0)

Form 1099-R #1:
Payers federal identification number: (04-2131324)
Payers name address and Zip Code: (PROVOLONE CREDIT UNION)

Recipients City, State, Zip (***TORRINGTON CT 06790***)

Box 10 State Tax Withheld (25)
Box 11 State: (CT)
Box 12 State Distribution (11500)

Form 1099-R #2:
Payers federal identification number: (04-9876542)
Payers name address and Zip Code: (PUMPERNICKLE RYE AND HOAGIE)

Recipients City, State, Zip: (***TORRINGTON CT 06790***)

Box 10 State Tax Withheld (397)
Box 11 State: (CT)
Box 12 State Distribution (46000)

DIRECT PAYMENT INFORMATION

ROUTING NUMBER: 211977197
BANK ACCT NUMBER: 12345678901234567
BANK ACCOUNT TYPE: CHECKING
REQUESTED PAYMENT DATE: 04/15/2006

20

0501100011

Form CT-1040 - 2005

Connecticut Resident Income Tax Return

Other taxable year, beginning: **2005** and ending:

400 - 00 - 5704 400 - 00 - 5754 S Y MFJ/QW MFS HH

TEST A HOAGIE • Deceased

TUNA S HOAGIE • Deceased

123 FRONT ST No forms Y CT-2210

• CT-8379 • Sch. CT-1040 CRC

TORRINGTON CT 06790 -

•

1.	Federal adjusted gross income (From federal Form 1040, Line 37; Form 1040A, Line 21; or Form 1040EZ, Line 4)	1.	156852
2.	Additions to federal adjusted gross income (From Schedule 1, Line 39)	2.	
3.	Add Line 1 and Line 2	3.	156852
4.	Subtractions from federal adjusted gross income (From Schedule 1, Line 50)	4.	
5.	**Connecticut Adjusted Gross Income** (Subtract Line 4 from Line 3)	5.	156852
6.	Income Tax (From Tax Tables or Tax Calculation Schedule)	6.	7443
7.	Credit for income taxes paid to qualifying jurisdictions (From Schedule 2, Line 59)	7.	
8.	Subtract Line 7 from Line 6 (If Line 7 is greater than Line 6, enter "0".)	8.	7443
9.	Connecticut Alternative Minimum Tax (From Form CT-6251)	9.	
10.	Add Line 8 and Line 9.	10.	7443
11.	Credit for property taxes paid on your primary residence, motor vehicle, or both (From Schedule 3, Line 68)	11.	140
12.	Subtract Line 11 from Line 10 (If less than zero, enter “0.”)	12.	7303
13.	Adjusted Net Connecticut Minimum Tax Credit (From Form CT-8801)	13.	
14.	**Connecticut Income Tax** (Subtract Line 13 from Line 12. If less than zero, enter “0.”)	14.	7903
15.	Individual Use Tax (From Schedule 4, Line 69. If no tax is due, enter “0.”)	15.	170
16.	**Total Tax** (Add Line 14 and Line 15)	16.	7473

Clip Check or Money Order here (Do Not Staple). Do Not Attach W-2, W-2G, or 1099 Forms.

0501100011 0501100011

17. Amount from Line 16 — 17. 7073

W-2, W-2G, and 1099 Identification Information (only enter if Connecticut income tax was withheld)

	Column A Employer or Payer's Fed. ID #	Column B Connecticut Wages, Tips, etc.	Column C Connecticut Income Tax Withheld
18a.	04 - 2131324	• 11500	25
18b.	04 - 9876542	• 46000	397
18c.	-	•	
18d.	-	•	
18e.	-	•	
18f.	-	•	
18g.	-	•	

18h. Additional Connecticut withholding (From Supplemental Schedule CT-1040WH, Line 3.) 18h.

18. **Total Connecticut Income Tax Withheld** (Add amounts in Column C)	18.	422
19. All 2005 estimated tax payments and any overpayments applied from a prior year	19.	
20. Payments made with Form CT-1040EXT	20.	
21. **Total Payments** (Add Lines 18, 19, and 20)	21.	422
22. Overpayment (If Line 21 is more than Line 17, subtract Line 17 from Line 21.)	22.	
23. Amount of Line 22 you want **applied to your 2006 estimated tax**	**23.**	
24. Total Contributions of Refund to Designated Charities (From Schedule 5, Line 70)	24.	
25. **Refund** (Subtract Lines 23 and 24 from Line 22)	**25.**	

25a. Acct. Type Ck. Sv. 25b. Rout. # 25c. Acct. #

26. **Tax Due** (If Line 17 is more than Line 21, subtract Line 21 from Line 17)	26.	7051
27. If Late: Enter Penalty (Multiply Line 26 by 10% (.10))	27.	
28. If Late: Enter Interest (Multiply Line 26 by number of months late or fraction thereof, then by 1% (.01))	28.	
29. Interest on underpayment of estimated tax (From Form CT-2210)	29.	60
30. **Total Amount Due** (Add Lines 26 through 29)	**30.**	7111

I declare under penalty of law that I have examined this return (including any accompanying schedules and statements) and, to the best of my knowledge and belief, it is true, complete, and correct. I understand the penalty for willfully delivering a false return or document to DRS is a fine of not more than $5,000, or imprisonment for not more than five years, or both. The declaration of a paid preparer other than the taxpayer is based on all information of which the preparer has any knowledge.

Sign Here
Keep a copy for your records.

Your Signature •		Date •	Daytime Telephone Number •
Spouse's Signature (if joint return) •		Date •	Daytime Telephone Number •
Paid Preparer's Signature •	Date •	Telephone Number •	Preparer's SSN or PTIN
Firm's Name, Address, and ZIP Code •			FEIN

Third Party Designee - Complete the following if you wish to authorize DRS to contact another person about this return.

Designee's Name	Telephone Number	Personal Identification Number (PIN)
•	•	• ____ ____ ____ ____ ____

Schedule 1 - Modifications to Federal Adjusted Gross Income

31. Interest on state and local government obligations other than Connecticut	31.
32. Mutual fund exempt-interest dividends from non-Connecticut state or municipal government obligations	32.
33. *Allocated for Future Use*	• 33.
34. Taxable amount of lump-sum distributions from qualified plans not included in federal adjusted gross income	34.
35. Beneficiary's share of Connecticut fiduciary adjustment (Enter only if greater than zero)	35.
36. Loss on sale of Connecticut state and local government bonds	36.
37. *Allocated for future use*	• 37.
38. Other - specify •	38.
39. **Total Additions** (Add Lines 31 through 38)	39.
40. Interest on U.S. government obligations	40.
41. Exempt dividends from certain qualifying mutual funds derived from U.S. government obligations	41.
42. Social Security benefit adjustment (From Social Security Benefit Adjustment Worksheet)	42.
43. Refunds of state and local income taxes	43.
44. Tier 1 and Tier 2 railroad retirement benefits and supplemental annuities	44.
45. Special depreciation allowance for qualified property placed in service during the preceding year(s)	45.
46. Beneficiary's share of Connecticut fiduciary adjustment (Enter only if less than zero)	46.
47. Gain on sale of Connecticut state and local government bonds	47.
48. *Allocated for future use*	• 48.
49. Other - specify (Do not include out of state income) •	49.
50. **Total Subtractions** (Add Lines 40 through 49)	50.

Schedule 2 - Credit for Income Taxes Paid to Qualifying Jurisdictions

51. Modified Connecticut adjusted gross income 51.

		Col. A	Col. B
52. Qualifying jurisdiction's name and two-letter code	52.	•	•
53. Non-Connecticut income included on Line 51 and reported on a qualifying jurisdiction's income tax return (From Schedule 2 Worksheet)	53.		
54. Divide Line 53 by Line 51 (May not exceed 1.0000)	54.	.	.
55. Income tax liability (Subtract Line 11 from Line 6)	55.		
56. Multiply Line 54 by Line 55	56.		
57. Income tax paid to a qualifying jurisdiction	57.		
58. Lesser of Line 56 or Line 57	58.		

59. Total credit (Add Line 58, all columns) 59.

Schedule 3 - Property Tax Credit Worksheet

Qualifying Property	*Primary Residence*	*Auto 1*	*Auto 2*
Name of Connecticut Tax Town or District	•	• TORRINGTO	• TORRINGTO
Description of Property	•	• 19999FORDF	• 2000LINCO
Date(s) Paid	•	•	•
	•	• 7/15/05	• 7/15/05
Amount Paid	60.	61. 500	62. 325

63. Total Property Tax Paid (Add Lines 60, 61, and 62.)	63.	825
64. Maximum property tax credit allowed	• 64.	**3 5 0**
65. Lesser of Line 63 or Line 64.	• 65.	350
66. Property Tax Credit Limitation Decimal Amount (If zero, enter amount from Line 65 on Line 68.)	• 66.	0.60
67. Multiply Line 65 by Line 66	• 67.	210
68. Subtract Line 67 from Line 65.	68.	140

Schedule 4 - Individual Use Tax Worksheet

	Column A	*Column B*	*Column C*	*Column D*	*Column E*	*Column F*	*Column G*
•	4/1/05	50″ SONY PLASMA TV	B & W CAMERA	2833	170	0	170
•							
•							
•							
•							

• Total of individual purchases under $300 not listed above

69. Individual Use Tax (Add amounts in Column G)	• 69.	170

Schedule 5 - Contributions

70a. AR	70a.	
70b. OT	70b.	
70c. ES/W	70c.	
70d. BCR	70d.	
70e. SNS	70e.	
70f. MFRF	70f.	
70. **Total Contributributions** (Add Lines 70a through 70f)	70.	

Department of Revenue Services
State of Connecticut
(Rev. 12/05)

Form CT-2210

2005

Underpayment of Estimated Income Tax by Individuals, Trusts, and Estates

Your First Name and Middle Initial	Last Name (as shown on your income tax return)	Your Social Security Number or FEIN
TEST A HOAGIE		400 : 00 : 5704
If a joint Return, Spouse's First Name and Middle Initial	Last Name	Spouse's Social Security Number

Do **not** file this form **unless:**

- You checked one of the boxes in Part I below; **or**
- You wish to calculate and pay the interest that you owe with your return.

If you do not file this form, the Department will calculate interest on any underpayment of estimated tax that you owe and send you a bill. The interest on the underpayment of estimated tax will stop accruing on the **earlier** of the date you pay your total tax liability or April 15, 2006.

Purpose: Filers of **Forms CT-1040**, **CT-1040NR/PY**, **CT-1041**, **CT-G,** and **CT-1065/CT-1120SI** who underpaid their estimated Connecticut income tax may use this form to calculate the amount of interest due or to lower or eliminate interest that would otherwise apply.

Filers of Forms CT-G and CT-1065/CT-1120SI must complete a separate Form CT-2210 for each partner, shareholder, or beneficiary. The rate of tax is 5% for partners, shareholders, or beneficiaries that are included on Form CT-G or Form CT-1065/CT-1120SI.

When Are My Payments Due: In general, four equal installments of estimated tax are required on April 15, June 15, September 15, and January 15. (Fiscal year filers should follow federal filing dates.)

If the due date falls on a Saturday, Sunday, or legal holiday, the next business day is the due date.

Estates and certain trusts are required to make estimated income tax payments as stated above, for any taxable year ending two or more years after the date of the decedent's death. (For additional information on when certain trusts are required to make estimated income tax payments, see I.R.C. §671 through 679.)

Are My Taxes Underpaid: In general, if you do not make timely installments of your required annual payment and your Connecticut income tax (after tax credits) minus Connecticut income tax withheld is $1,000 or more, you will be charged interest on the underpaid amount.

Your required annual payment is the lesser of:

- 90% of the income tax shown on your 2005 Connecticut income tax return; or
- 100% of the income tax shown on your 2004 Connecticut income tax return, if you filed a 2004 income tax return that covered a 12-month period.

If either of the following applies to you, you are not underpaid and you should not file this form:

- The income tax shown on your 2005 Connecticut income tax return minus Connecticut tax withheld is less than $1,000; or
- You did not file a 2004 Connecticut income tax return because you did not have any Connecticut income tax liability and you were a resident, nonresident, or part-year resident in 2004 with Connecticut-source income.

Interest: You may be charged interest, if you did not pay enough tax through withholding, estimated tax, or both by any installment due date. This is true even if you are due a refund when you file your tax return. Interest is calculated separately for each installment. Therefore, you may owe interest for an earlier installment, even if you paid enough tax later to make up the underpayment. Overpayment of any estimated tax will be credited against any future installment.

Interest on the underpayment of estimated income tax, at **1%** per month or fraction of a month, will continue to accrue until the earlier of April 15, 2006, or the date on which the underpayment is paid.

A taxpayer who files his or her income tax return for the taxable year on or before January 31, 2006, and pays the total amount computed on the return as payable for the taxable year, does not have to pay the January 15, 2006 estimate and will not incur interest on the underpayment of estimated income tax for the fourth required installment. Do not complete *Schedule B*, Worksheet D.

Farmers or fishermen who file Forms CT-1040, CT-1040NR/PY, CT-1041, CT-G, or CT-1065/CT-1120SI for the taxable year on or before March 1, 2006, and pay the total amount computed on the return as payable for the taxable year, do not have to pay the January 15, 2006 estimate, which is the only estimate required, and will not incur interest on the underpayment of estimated income tax.

Special Rules for Farmers and Fishermen: If you are a farmer or fisherman, as defined in I.R.C. §6654(i)(2), your required annual payment is the lesser of:

- 66⅔% of the income tax shown on your 2005 Connecticut income tax return; or
- 100% of the income tax shown on your 2004 Connecticut income tax return, if you filed a 2004 income tax return that covered a 12-month period.

Farmers and fishermen are required to make only one installment of estimated income tax for the taxable year. The due date for the installment is on or before January 15 of the following taxable year.

All farmers and fishermen, as defined in I.R.C. §6654(i)(2), who have checked Box D in Part I, must complete and attach this form to their Connecticut income tax return to avoid being billed for interest on the underpayment of estimated income tax. Also check the box for Form CT-2210 on the front of Form CT-1040 or Form CT-1040NR/PY.

Name and Identifying Number Box:

Individuals - Enter in the space provided at the top of the form your name and Social Security Number (SSN) as it appears on your Connecticut income tax return. If you filed a joint return, also enter your spouse's name and SSN.

Trusts and Estates - Enter in the space provided at the top of the form the name of the trust or estate and the name of the fiduciary as it appears on Form CT-1041. Also enter the Federal Employer Identification Number of the trust or estate.

Part I – Reasons For Filing

If one of the following boxes applies to you, you may be able to reduce or eliminate interest charges that would otherwise accrue if we calculated the interest for you. You must check the box that applies and file this form with your tax return.

Check the boxes that apply (see instructions):

- ☐ A. You are using the annualized income installment method.
- ☐ B. Your required annual payment is based on your 2004 tax and you filed or are filing a joint return for either 2004 or 2005, but not for both years.
- ☐ C. You had Connecticut income tax withheld and you treat it as paid for estimated tax purposes when it was **actually** withheld, instead of in equal amounts on the payment due dates.
- ☐ D. You are a farmer or fisherman, as defined in I.R.C. §6654(i)(2).
- ☐ E. You cannot use the prior year's tax liability as a basis for your required annual payment.

If you checked any of these boxes, also be sure to check the box for Form CT-2210 on the front page of your income tax return and attach this form to the back of your Connecticut income tax return.

Part II – Required Annual Payment

Complete Part II to determine if you were required to make estimated payments. (See Instructions.)

1.	2005 Connecticut income tax	1.	7303
2.	Multiply Line 1 by 90% (.90) (Farmers and fishermen, see instructions.)	2.	6573
3.	Connecticut income tax withheld	3.	422
4.	Subtract Line 3 from Line 1. **If the result is less than $1,000, stop here. Do not complete or file this form**	4.	6881
5.	Enter your 2004 Connecticut income tax (See instructions.)	5.	1173
6.	Enter the smaller of Line 2 or Line 5. **This is your required annual payment for 2005**	6.	1173
7.	Subtract Line 3 from Line 6. **If the result is zero or less, stop here. Do not complete or file this form**	7.	751

Part III – Calculate Your Underpayment and Interest for Each Calendar Quarter (See instructions.)

	A	B	C	D	TOTAL
8. Enter the required annual payment, Part II, Line 6. Enter the same amount in Columns A, B, C, and D. (If you checked Part I, Box A, or Box D, see instructions.)	1173	1173	1173	1173	
9. Installment percentages	.25	.50	.75	1.00	
10. Multiply Line 8 by Line 9. Enter each result in the appropriate column. (If you checked Part I, Box A, see instructions.)	293	587	880	1173	
11. Enter the total Connecticut tax withheld, Part II, Line 3. Enter the same amount in Columns A, B, C, and D. (If you checked Part I, Box C, skip this line and see instructions for Line 13.)	422	422	422	422	
12. Withholding percentages	.25	.50	.75	1.00	
13. Multiply Line 11 by Line 12. Enter each result in the appropriate column. (If you checked Part 1, Box C, see instructions.)	106	211	317	422	
14. Subtract Line 13 from Line 10. Enter each result in the appropriate column. (If Line 13 is equal to or greater than Line 10 in any column, enter "0" in that column.)	187	376	563	751	
15. Enter the estimated tax payments. (See instructions.)					
16. Underpayments - Subtract Line 15 from Line 14. Enter each result in the appropriate column. (If Line 15 is equal to or greater than Line 14 in any column, enter "0" in that column.)	187	376	563	751	
17. Interest - Use Worksheets A, B, C, and D of *Schedule B* and enter each result in the appropriate column. Add Columns A, B, C, and D. Enter the total in the Total Column and on the appropriate line of your Connecticut income tax return.	3.74	11.28	22.52	22.53	60.07

Attach this form to the back of your Connecticut Income Tax Return.

Keep a copy of this Worksheet for your records.

Schedule B
Interest Calculation

Worksheet A — For period beginning after April 15, 2005, and ending on or before June 15, 2005.

	Date	Amount	Interest Rate	Interest
	1	2	3	4
Line a - Underpayment			.01	1.87
Line b - Late payment	4-16-2005 to 5-15-2005	187		
Line c - Revised underpayment			.01	1.87
Line d - Late payment	5-16-2005 to 6-15-2005	187		
Line e - Total interest				3.74

Worksheet B — For period beginning after June 15, 2005, and ending on or before September 15, 2005.

	1	2	3	4
Line a - Underpayment		376	.01	3.76
Line b - Late payment	6-16-2005 to 7-15-2005			
Line c - Revised underpayment		376	.01	3.76
Line d - Late payment	7-16-2005 to 8-15-2005			
Line e - Revised underpayment		376	.01	3.76
Line f - Late payment	8-16-2005 to 9-15-2005			
Line g - Total interest				11.28

Worksheet C — For period beginning after September 15, 2005, and ending on or before January 15, 2006.

	1	2	3	4
Line a - Underpayment		563	.01	4.75
Line b - Late payment	9-16-2005 to 10-15-2005			
Line c - Revised underpayment		563	.01	4.75
Line d - Late payment	10-16-2005 to 11-15-2005			
Line e - Revised underpayment		563	.01	4.75
Line f - Late payment	11-16-2005 to 12-15-2005			
Line g - Revised underpayment		563	.01	4.75
Line h - Late payment	12-16-2005 to 1-15-2006			
Line i - Total interest				22.52

Worksheet D — For period beginning after January 15, 2006, and ending on or before April 15, 2006.

	1	2	3	4
Line a - Underpayment		751	.01	7.51
Line b - Late payment	1-16-2006 to 2-15-2006			
Line c - Revised underpayment		751	.01	7.51
Line d - Late payment	2-16-2006 to 3-15-2006			
Line e - Revised underpayment		751	.01	7.51
Line f - Late payment	3-16-2006 to 4-15-2006			
Line g - Total interest				22.53

Keep a copy of this schedule for your records.

Form **1040** Department of the Treasury—Internal Revenue Service
U.S. Individual Income Tax Return 2005

(99) IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2005, or other tax year beginning , 2005, ending , 20

OMB No. 1545-0074

Label (See instructions on page 16.) **Use the IRS label.** Otherwise, please print or type.

LABEL HERE

Your first name and initial: TEST A.	Last name: HOAGIE	Your social security number: 400005704
If a joint return, spouse's first name and initial: TUNA S.	Last name: HOAGIE	Spouse's social security number: 400005754
Home address (number and street). If you have a P.O. box, see page 16.: 123 FRONT ST	Apt. no.	▲ You **must** enter your SSN(s) above. ▲
City, town or post office, state, and ZIP code. If you have a foreign address, see page 16.: TORRINGTON CT 06790		Checking a box below will not change your tax or refund.

Presidential Election Campaign ▶ Check here if you, or your spouse if filing jointly, want $3 to go to this fund (see page 16) ▶ ☐ **You** ☐ **Spouse**

Filing Status

Check only one box.

1 ☐ Single
2 ☒ Married filing jointly (even if only one had income)
3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶
4 ☐ Head of household (with qualifying person). (See page 17.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶
5 ☐ Qualifying widow(er) with dependent child (see page 17)

Exemptions

6a ☐ **Yourself.** If someone can claim you as a dependent, **do not** check box 6a
b ☐ **Spouse**
c **Dependents:**

(1) First name Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) ✓ if qualifying child for child tax credit (see page 18)
			☐
			☐
			☐
			☐

If more than four dependents, see page 18.

d Total number of exemptions claimed

Boxes checked on 6a and 6b ____
No. of children on 6c who:
• **lived with you** ____
• **did not live with you due to divorce or separation (see page 18)** ____
Dependents on 6c not entered above ____
Add numbers on lines above ▶ ☐

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see page 19.

Enclose, but do not attach, any payment. Also, please use **Form 1040-V**.

7	Wages, salaries, tips, etc. Attach Form(s) W-2	7	5,500
8a	**Taxable** interest. Attach Schedule B if required	8a	12,500
b	**Tax-exempt** interest. **Do not** include on line 8a — 8b		
9a	Ordinary dividends. Attach Schedule B if required	9a	790
b	Qualified dividends (see page 20) — 9b		
10	Taxable refunds, credits, or offsets of state and local income taxes (see page 20)	10	
11	Alimony received	11	
12	Business income or (loss). Attach Schedule C or C-EZ	12	
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐	13	25,300
14	Other gains or (losses). Attach Form 4797	14	5,262
15a	IRA distributions — 15a; **b** Taxable amount (see page 22)	15b	
16a	Pensions and annuities — 16a 57,500; **b** Taxable amount (see page 22)	16b	57,500
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17	50,000
18	Farm income or (loss). Attach Schedule F	18	
19	Unemployment compensation	19	
20a	Social security benefits — 20a; **b** Taxable amount (see page 24)	20b	
21	Other income. List type and amount (see page 24)	21	
22	Add the amounts in the far right column for lines 7 through 21. This is your **total income** ▶	22	156,852

Adjusted Gross Income

23	Educator expenses (see page 26)	23	
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	
25	Health savings account deduction. Attach Form 8889	25	
26	Moving expenses. Attach Form 3903	26	
27	One-half of self-employment tax. Attach Schedule SE	27	
28	Self-employed SEP, SIMPLE, and qualified plans	28	
29	Self-employed health insurance deduction (see page XX)	29	
30	Penalty on early withdrawal of savings	30	
31a	Alimony paid **b** Recipient's SSN ▶	31a	
32	IRA deduction (see page XX)	32	
33	Student loan interest deduction (see page XX)	33	
34	Tuition and fees deduction (see page XX)	34	
35	Domestic production activities deduction. Attach Form 8903	35	
36	Add lines 23 through 31a and 32 through 35	36	
37	Subtract line 36 from line 22. This is your **adjusted gross income** ▶	37	156,852

Tax and Credits

Standard Deduction for—
- People who checked any box on line 39a or 39b **or** who can be claimed as a dependent, see page 31.
- All others:

Single or Married filing separately, $5,000

Married filing jointly or Qualifying widow(er), $10,000

Head of household, $7,300

38	Amount from line 37 (adjusted gross income)		38
39a	Check if: ☐ **You** were born before January 2, 1941, ☐ Blind. ☐ **Spouse** was born before January 2, 1941, ☐ Blind. **Total boxes checked** ▶ **39a**		
b	If your spouse itemizes on a separate return or you were a dual-status alien, see page 31 and check here ▶ **39b** ☐		
40	**Itemized deductions** (from Schedule A) **or** your **standard deduction** (see left margin)		40
41	Subtract line 40 from line 38		41
42	If line 38 is $109,475 or less, multiply $3,200 by the total number of exemptions claimed on line 6d. If line 38 is over $109,475, see the worksheet on page 33		42
43	**Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-		43
44	**Tax** (see page 33). Check if any tax is from: **a** ☐ Form(s) 8814 **b** ☐ Form 4972		44
45	**Alternative minimum tax** (see page 35). Attach Form 6251		45
46	Add lines 44 and 45 ▶		46
47	Foreign tax credit. Attach Form 1116 if required	47	
48	Credit for child and dependent care expenses. Attach Form 2441	48	
49	Credit for the elderly or the disabled. Attach Schedule R	49	
50	Education credits. Attach Form 8863	50	
51	Retirement savings contributions credit. Attach Form 8880	51	
52	Child tax credit (see page 37). Attach Form 8901 if required	52	
53	Adoption credit. Attach Form 8839	53	
54	Credits from: **a** ☐ Form 8396 **b** ☐ Form 8859	54	
55	Other credits. Check applicable box(es): **a** ☐ Form 3800 **b** ☐ Form 8801 **c** ☐ Specify ______	55	
56	Add lines 47 through 55. These are your **total credits**		56
57	Subtract line 56 from line 46. If line 56 is more than line 46, enter -0- ▶		57

Other Taxes

58	Self-employment tax. Attach Schedule SE	58
59	Social security and Medicare tax on tip income not reported to employer. Attach Form 4137	59
60	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	60
61	Advance earned income credit payments from Form(s) W-2	61
62	Household employment taxes. Attach Schedule H	62
63	Add lines 57 through 62. This is your **total tax** ▶	63

Payments

If you have a qualifying child, attach Schedule EIC.

64	Federal income tax withheld from Forms W-2 and 1099	64	
65	2005 estimated tax payments and amount applied from 2004 return	65	
66a	**Earned income credit (EIC)**	66a	
b	Nontaxable combat pay election ▶ 66b		
67	Excess social security and tier 1 RRTA tax withheld (see page 54)	67	
68	Additional child tax credit. Attach Form 8812	68	
69	Amount paid with request for extension to file (see page 54)	69	
70	Payments from: **a** ☐ Form 2439 **b** ☐ Form 4136 **c** ☐ Form 8885	70	
71	Add lines 64, 65, 66a, and 67 through 70. These are your **total payments** ▶		71

Refund

Direct deposit? See page 54 and fill in 73b, 73c, and 73d.

72	If line 71 is more than line 63, subtract line 63 from line 71. This is the amount you **overpaid**		72
73a	Amount of line 72 you want **refunded to you** ▶		73a
▶ b	Routing number ▶ **c** Type: ☐ Checking ☐ Savings		
▶ d	Account number		
74	Amount of line 72 you want **applied to your 2006 estimated tax** ▶	74	

Amount You Owe

75	**Amount you owe.** Subtract line 71 from line 63. For details on how to pay, see page 55 ▶		75
76	Estimated tax penalty (see page 55)	76	

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 56)? ☐ **Yes.** Complete the following. ☐ **No**

Designee's name ▶ Phone no. ▶ ( ) Personal identification number (PIN) ▶

Sign Here

Joint return? See page 17. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation	Daytime phone number ( )
Spouse's signature. If a joint return, **both** must sign.	Date	Spouse's occupation	

Paid Preparer's Use Only

Preparer's signature	Date	Check if self-employed ☐	Preparer's SSN or PTIN
Firm's name (or yours if self-employed), address, and ZIP code		EIN	
		Phone no. ( )	